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incentive for one of the products and tax the other incentive or the other product that they...that they...that they produce. It is a cattle feed. I don't know if you could say it's priced cheaper or not, it's priced whatever the market will stand, because there have been times we do feed this product, but there have been times when we've quit feeding because it's priced higher than what we could replace the corn with...replace the gluten feed with corn. So it's not always that it's cheaper. It is a good product, but it's just an input ingredient, just like corn, or alfalfa, or anything else that we feed to the cattle. Livestock producers right now are the biggest consumer of our feed grains. And it seems wrong that we would tax them some more. Senator Dierks, I'd like to ask you a couple questions.

PRESIDENT MAURSTAD: Senator Dierks, would you yield?

SENATOR DIERKS: Yes.

SENATOR KREMER: And this is maybe just a clarification for the record. On the amendment, on page 1 it talks about who is going to be...which plants...I guess, first of all, the plant, the ethanol plant is the one that is going to pay the excise tax on the distillers grain. Is that correct?

SENATOR DIERKS: They're going to collect the excise tax for distillers grain.

SENATOR KREMER: So, actually they would be paying that. Whether they pass it on or not would be up to them. Is that...is that correct?

SENATOR DIERKS: Well, I suppose, yeah.

SENATOR KREMER: It mentions here that those that would be taxed would be a facility that has received credits. What I guess I would like to know is the new plants that are proposed to be coming on-line, would they be imposed this same tax or is it...when it says "has", I kind of wondered if that meant just the...in the past that anybody has received it or they're new ones?